FEDERAL EXCISE-TAX AND COLLECTION DATA

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PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

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TABLE I.—*Excise taxes in effect Jan. 1, 1951*

	Present law rates [1]	Estimated collections fiscal year 1952 (millions of dollars) [2]	For historical reference, see table—
Liquor taxes:			
Distilled spirits:			III
Domestic	$9 per proof or wine gallon if below proof.	1,750.0	
Imported			
Imported perfumes containing distilled spirits			
Brandy			
Rectified spirits and wines, additional tax	30 cents per proof gallon	37.0	IV
Wines:			III
Still wines according to alcohol content by volume:			
Not over 14 percent	15 cents per wine gallon		
Over 14 percent to 21 percent	60 cents per wine gallon		
Over 21 percent to 24 percent	$2 per wine gallon		
Over 24 percent	$9 per proof or wine gallon.		
Sparkling wines, liqueurs, and cordials:		80.0	
Champagne or sparkling wines	15 cents per ½ pint		
Artificially carbonated wines	10 cents per ½ pint		
Liqueurs, cordials, etc	do		
Containing more than 24 percent alcohol if brandy only is contained therein.	$9 per proof or wine gallon if below proof.		
Fermented malt liquors	$8 per barrel	670.0	III
Stamp taxes on distilled spirits:			IV
Container stamps	¼ cent per container ½ pint or less; over ½ pint, 1 cent.	16.0	
Case stamps, distilled spirits bottled in bond			
Export stamps, distilled spirits intended for export.	10 cents per package		
Special occupational taxes:			III
Wholesale dealers, distilled spirits and wines	$110 per year		
Retail dealers, distilled spirits and wines	$27.50 per year		
Rectifiers:			
Less than 500 barrels a year	$110 per year		
More than 500 barrels a year	$220 per year		
Manufacturers of stills or worms	$55 per year		
Stills or worms, each	$22 per still or worm		
Nonbeverage manufacturers, per annual withdrawals:			II
Not more than 25 proof gallons	$25 per year	15.0	
Not more than 50 proof gallons	$50 per year		
More than 50 proof gallons	$100 per year		
Brewers:			
Less than 500 barrels a year	$55 per brewery		
More than 500 barrels a year	$110 per brewery		
Wholesale dealers, fermented malt liquors	$55 per year		
Retail dealers, fermented malt liquors	$22 per year		
Temporary dealers in fermented malt liquors and wines.	$2.20 per month		
Floor stocks taxes:			
Distilled spirits	$3 per proof gallon		
Fermented malt liquors	$1 per barrel of 31 gallons		
Wines	Rates equal to increase in excise tax over Revenue Act of 1942.	1.0	
Tobacco taxes:			
Cigarettes			III
Small, weighing not more than 3 pounds per 1,000.	$3.50 per 1,000	1,906.0	
Large, weighing more than 3 pounds per 1,000	$8.40 per 1,000	(3)	
Cigars:			
Small, weighing not more than 3 pounds per 1,000.	75 cents per 1,000	(3)	IV
Large, weighing more than 3 pounds per 1,000 if intended to retail at—			III
Not over 2½ cents	$2.50 per 1,000		
Over 2½ to 4 cents	$3 per 1,000		
Over 4 to 6 cents	$4 per 1,000	43.0	
Over 6 to 8 cents	$7 per 1,000		
Over 8 to 15 cents	$10 per 1,000		
Over 15 to 20 cents	$15 per 1,000		
Over 20 cents	$20 per 1,000		

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1951*—Continued

	Present law rates [1]	Estimated collections fiscal year 1952 (millions of dollars) [2]	For historical reference, see table—
Tobacco taxes—Continued			
Tobacco, chewing and smoking	18 cents per pound	34.0	IV
Snuff	18 cents per pound	7.0	IV
Cigarette paper and tubes:			IV
Paper, each package or book containing—			
Over 25 to 50 papers	½ cent	.9	
Per additional 50 papers	½ cent		
Cigarette tubes	1 cent per 50 or fraction		
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	18 cents per pound	(3)	IV
Stamp taxes, documentary, etc.:			
Bond issues	11 cents per $100 face value or fraction.	107.0	III
Bond transfers	5 cents per $100 face value or fraction.		III
Stock issues:			III
Par or face value	11 cents per $100 par or face value.		
No par or face value—actual value $100 or more per share.	11 cents per $100		
No par or face value—actual value less than $100 per share.	3 cents each $20 or fraction.		
Stock transfers:			III
Par or face value	5 cents per $100 par or face value.		
No par or face value	5 cents per share		
With or without par or face value if selling price is $20 or more.	6 cents per share		
Deeds, real estate, conveyances, etc	55 cents on amount over $100 and not over $500; 55 cents on each additional $500.		III
Foreign insurance policies:			
Life, sickness, accident, annuity contracts, and contracts of reinsurance.	1 cent per dollar or fraction of premium.		II
Other	4 cents per dollar or fraction of premium.		III
Playing cards	13 cents per pack of not more than 54.		III
Silver bullion sales or transfers of amount by which selling price exceeds cost plus allowed expenses.	50 percent		IV
Manufacturers' excise taxes (based on manufacturers' sales price):			
Automobiles, etc.:		1,757.0	
Automobiles, passenger, auto trailers, and motorcycles.	7 percent		III
Automobile trucks, trailers, busses, road tractors.	5 percent		III
Parts and accessories	do		III
Tires and tubes:			III
Tires	5 cents per pound		
Tubes	9 cents per pound		
Business and store machines (except retail cash registers).	10 percent		II
Electrical energy	3⅛ percent		III
Electric, gas, and oil appliances	10 percent		II
Electric-light bulbs and tubes	20 percent		II
Firearms, shells, pistols, and revolvers	11 percent		III
Gasoline	1½ cents per gallon		III
Lubricating oil	6 cents per gallon		III
Matches:			
Ordinary	2 cents per 1,000		II
Fancy wood	5½ cents per 1,000		III
White phosphorus	2 cents per 100		IV
Musical instruments	10 percent		II
Phonographs and phonograph records	do		II
Photographic apparatus and equipment:			II
Cameras, apparatus and equipment, generally, except cameras weighing more than 4 pounds exclusive of lens and accessories.	25 percent		
Unexposed film, plates, etc., except X-ray film	15 percent		
Radio receiving sets, components, etc	10 percent		III
Refrigerators, refrigerating apparatus, air-conditioners and quick freeze units.	do		II, III
Sporting goods and equipment	do		II
Television sets, components, etc	do		

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1951*—Continued

	Present law rates [1]	Estimated collections fiscal year 1952 (millions of dollars) [2]	For historical reference, see table—
Retailers' excise taxes (based on retailers' sales price):			
Furs and fur articles	20 percent	62.0	II
Jewelry, etc	do	222.0	II
Luggage, handbags, wallets, etc	do	92.0	II
Toilet preparations	do	121.0	II
Miscellaneous taxes:			
Admissions:			III
Generally	1 cent for each 5 cents or major fraction.		
Excess charges by proprietor	50 percent of excess charge.		IV
Ticket broker sales in excess of regular price	20 percent of excess charge.	350.0	
Leases of boxes or seats	20 percent of amount charged for similar accommodations.		
Cabarets, roof gardens, etc	20 percent of taxable amount.	39.0	
Bowling alleys, billiard and pool tables	$20 per alley or table per year.	4.0	II
Club dues and initiation fees	20 percent of amount paid.	32.0	III
Coconut and other vegetable oils processed, first domestic processing.	3 cents per pound	18.0	IV
Coin-operated amusement and gaming devices:			II
Amusement or music machines	$10 per machine per year.	25.0	
Gaming devices	$150 per machine per year.		
Leases of safe deposit boxes	20 percent of amount collected.	10.0	III
Oleomargarine, adulterated butter, filled cheese:		(4)	IV
Oleomargarine, imported only, in addition to import duties.	15 cents per pound		
Adulterated or processed butter:			IV
Adulterated butter:			
Adulterated butter	10 cents per pound		
Manufacturers	$600 per year		
Wholesale dealers	$480 per year		
Retail dealers	$48 per year		
Processed butter:			
Processed butter	¼ cent per pound		
Manufacturers	$50 per year		
Filled cheese:			
Domestic	1 cent per pound		
Imported, in addition to import duties	8 cents per pound		
Manufacturers, per factory	$400 per year		
Wholesale dealers	$250 per year		
Retail dealers	$12 per year		
Sugar (manufactured in United States or imported):			IV
Testing 92 sugar degrees	0.465 cent per pound	80.0	
Each additional degree (fractions in proportion)	0.00875 cent per pound		
Testing less than 92 sugar degrees	0.5144 cent per pound		
Telephone, telegraph, radio, and cable facilities, etc.:			III
Local telephone service	15 percent of amount charged.	310.0	II
Telephone or radio telephone messages, toll charges over 24 cents.	25 percent of amount charged.	375.0	
Domestic telegraph, cable, and radio dispatches	do		
International telegraph, cable or radio dispatches	10 percent of amount charged.		
Leased-wire service, teletypewriter, or talking circuit special service.	25 percent of amount charged.		
Wire and equipment service (quotation service, burglar alarm, etc.).	8 percent of amount charged.		
Transportation of oil by pipeline	4½ percent of amount charged.	26.0	III
Transportation of persons:			II
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	None	230.0	
Amounts paid, 35 cents or less	do		
Amounts paid, over 35 cents, generally	15 percent of amount paid.		
Seats and berths	do		
Transportation of property:			
Coal	4 cents per short ton	400.0	II
All other	3 percent of amount paid.		

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1951*—Continued

	Present law rates [1]	Estimated collections fiscal year 1952 (millions of dollars) [2]	For historical reference, see table—
All other miscellaneous excise taxes:		[4] 2.0	IV
Alaskan railroads, of gross annual income	1 percent		
Bank circulation, etc., taxes:			
Circulation of national bank notes:			
Notes secured by 2-percent bonds	½ of 1 percent		
Other notes	1 percent		
Circulation other than of national banks:			
On average circulation outstanding:			
Entire circulation, each month	1/12 of 1 percent		
Circulation exceeding 90 percent of capital each month (additional tax).	⅙ of 1 percent		
Circulation paid out	10 percent		
Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year.	25 percent		
Canal Zone taxes	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).		
Cotton futures (subject to many conditions)	2 cents per pound		
Firearms (National Firearms Act):			
Certain short 2-barrel guns:			
Sale or transfer	$1 per firearm		
Importers or manufacturers	$25 per year		
Dealers	$1 per year		
Machine guns, silencers, etc.:			
Sale or transfer	$200 per firearm		
Importers or manufacturers	$500 per year		
Dealers	$200 per year		
Pawnbrokers	$300 per year		
Immigration head tax, persons 16 years or over	$8 per person		
Import taxes. (See table IV.)			
Marihuana:			
Transfers to registered persons	$1 per ounce		
Transfers to unregistered persons	$100 per ounce		
Importers, manufacturers, and compounders	$24 per year		
Producers	$1 per year		
Practitioners	do		
Persons engaged in laboratory research	do		
Persons other than practitioners who deal in, dispense or give away.	$3 per year		
Opium:			
Opium and coca leaves, etc	1 cent per ounce		
Opium for smoking	$300 per pound		
Importers, manufacturers, producers, and compounders.	$24 per year		
Wholesale dealers	$12 per year		
Retail dealers	$3 per year		
Practitioners	$1 per year		
Persons engaged in laboratory research	do		
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do		
Tonnage tax, entry of vessels from foreign ports	2 cents to $2		
Grand total all excise taxes		8,222.0	

[1] See historical tables referred to in last column for any qualifying footnotes.
[2] Budget estimates.
[3] No breakdown available. Total for these items is $100,000 and is included in grand total.
[4] "All other miscellaneous excise taxes" includes collections from tax on narcotics, adulterated and process or renovated butter, mixed flour and filled cheese, and taxes imposed under National Firearms Act. Also includes collections from taxes repealed or suspended.

TABLE II.—*New excise taxes imposed during World War II and still in effect*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—		
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944, and still in effect)
Liquor taxes:				
Distilled spirits, occupational taxes:				
Nonbeverage manufacturers, per annual withdrawals:				
Not more than 25 proof gallons	Per annum		$25	No change.
Not more than 50 proof gallons	do		$50	Do.
More than 50 proof gallons	do		$100	Do.
Stamp taxes, documentary, foreign insurance policies:				
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums		1 cent	Do.
Reinsurance policies	do		do	Do.
Manufacturers' excise taxes:				
Business and store machines	Manufacturers' sales price	10 percent	No change [1]	Do.
Electric, gas, and oil appliances	do	do	do	Do.[2]
Electric light bulbs and tubes	do	5 percent	do	20 percent.
Luggage	do	10 percent	do	Suspended; Retailers' tax substituted.
Matches, ordinary	Per thousand	2 cents	do	No change.
Musical instruments	Manufacturers' sales price	10 percent	do	Do.
Phonographs and phonograph records	do	do	do	Do.
Photographic apparatus:				
Cameras, generally	do	do	25 percent [3]	Do.
Unexposed films, photographic plates, etc	do	do	15 percent	Do.
Refrigerating apparatus; air-conditioning units [4]	do	do	No change	Do.
Sporting goods and equipment	do	do	do	Do.
Toilet preparations	do	Repealed: Retailers' tax substituted.		
Retailers' excise taxes:				
Jewelry [5]	Retailers' sales price	10 percent	No change [6]	20 percent.[7]
Fur articles of which fur is component of chief value [8] [9]	do	do	do	Do.[8]
Luggage, handbags, wallets, etc	do			Do.[9]
Toilet preparations	do	10 percent	No change	Do.
Miscellaneous taxes:				
Bowling alleys, billiard and pool tables	Each alley or table per year	$10	do	$20.
Coin-operated machines:				
Amusement devices	Each machine per year	$10	do.[10]	No change.
Gaming devices [11]	do	$50	$100	$150.[11]
Telephone, telegraph, radio messages, etc.: Local telephone service.	Amount charged	6 percent	10 percent	15 percent.

See footnotes at end of table, p. 6.

TABLE II.—*New excise taxes imposed during World War II and still in effect*—Continued

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—		
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944, and still in effect)
Miscellaneous taxes—Continued				
Transportation:				
Transportation of persons:				
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	Amount paid	None	None	None.
Amount paid, 35 cents or less	do	do	do	Do.
Amount paid, over 35 cents, generally	do	5 percent	10 percent [12]	15 percent.[12]
Seats and berths	do	do	do	Do.
Transportation of property:				
Coal	Each short ton		4 cents	No change.
All other	Amount paid		3 percent	Do.

[1] Cash registers of the type used in registering over-the-counter retail sales exempt.
[2] Household-type electric vacuum cleaners exempt.
[3] Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
[4] All commercial refrigerating apparatus and air-conditioners exempt. Revenue Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze units.
[5] Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20 percent retailers' excise tax except in the case of auction sales held in private homes, that portion which does not exceed $100 is exempt.
[6] Additional exemption including watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces.
[7] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing at not more than $5 taxed at 10 percent.
[8] Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.
[9] Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.
[10] Definition extended to include music machines.
[11] Revenue Act of 1950 increased rates to $150 per machine per year.
[12] Special-rate furlough tickets exempt.
[13] Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during the war*

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—			
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944 and still in effect)
Liquor taxes:						
Distilled spirits:						
Domestic	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [1]	$9.[1]
Imported	do	$2.25	$3	$4	$6	$9.
Brandy	do	$2	$2.75	$4	$6	$9.
Wines:						
Still wines according to alcohol content by volume:						
Not over 14 percent	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents.
Over 14 percent to 21 percent	do	10 cents	18 cents	30 cents	40 cents	60 cents.
Over 21 percent to 24 percent	do	20 cents	30 cents	65 cents	$1	$2.
Over 24 percent	Per proof or wine gallon	$2.25	$3	$4	$6	$9.
Sparkling wines, liqueurs, and cordials:						
Champagne or sparkling wines	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents.
Artificially carbonated wines	do	1¼ cents per pint	1¼ cents	3½ cents	5 cents	10 cents.
Liqueurs, cordials, etc	do	1¼ cents	do	do	do	Do.
Containing more than 24 percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	$2	$2.75	$4	$6	$9.
Fermented malt liquors	Per barrel	$5	$6	No change	$7	$8.
Special occupational taxes:						
Wholesale dealers, distilled spirits and wines.	Per year	$100	$110	do	No change	No change.
Retail dealers, distilled spirits and wines	do	$25	$27.50	do	do	Do.
Rectifiers:						
Less than 500 barrels a year	do	$100	$110	do	do	Do.
500 barrels or more a year	do	$200	$220	do	do	Do.
Manufacturers of stills	do	$50	$55	do	do	Do.
Stills or worms	Per still or worm	$20	$22	do	do	Do.
Brewers:						
Production less than 500 barrels a year.	Per brewery	$50	$55	do	do	Do.
Production over 500 barrels a year	do	$100	$110	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year	$50	$55	do	do	Do.
Retail dealers, fermented malt liquors	do	$20	$22	do	do	Do.

See footnotes at end of table, p. 10.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during the war*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—			
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944 and still in effect)
Tobacco taxes:						
Cigarettes:						
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3.25	No change	$3.50	No change.
Large, weighing more than 3 pounds per 1,000.[3]	do	$7.20	$7.80	do	$8.40	Do.
Cigars:						
Large, weighing more than 3 pounds per 1,000 if intended to retail at—						
Not over 2½ cents	do	$2	No change	do	$2.50	Do.
Over 2½ cents to 4 cents	do	$2	do	do	$3	Do.
Over 4 cents to 5 cents	do	$2	do	do	$4	Do.
Over 5 cents to 6 cents	do	$3	do	do	$4	Do.
Over 6 cents to 8 cents	do	$3	do	do	$7	Do.
Over 8 cents to 15 cents	do	$5	do	do	$10	Do.
Over 15 cents to 20 cents	do	$10.50	do	do	$15	Do.
Over 20 cents	do	$13.50	do	do	$20	Do.
Stamp taxes, documentary, etc.:						
Bond issues	Each $100 of face value or fraction.	10 cents	11 cents	do	No change	Do.
Bond transfers	do	4 cents	5 cents	do	do	Do.
Stock issues:						
Par or face value	Each $100 par or face value	10 cents	11 cents	do	do	Do.
No par or face value—actual value $100 or more per share.	do	do	do	do	do	Do.
No par or face value—actual value less than $100 per share.	Each $20 or fraction	2 cents	3 cents	do	do	Do.
Stock transfers:						
Par or face value	Each $100 par or face value	4 cents	5 cents	do	do	Do.
Without par or face value	Per share	do	do	do	do	Do.
With or without par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	Do.
Deeds, conveyances, etc.:						
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	55 cents	do	do	Do.
Value over $500	Each additional $500 or fraction.	do	do	do	do	Do.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	4 cents	do	do	Do.

Passage tickets to foreign port:						
Costing over $10 and not over $30	Price paid	$1	$1.10	do	do	Repealed by Excise Tax Act of 1947.
Costing over $30 and not over $60	do	$3	$3.50	do	do	
Costing over $60	do	$5	$5.50	do	do	
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	do	No change.
Manufacturers' excise taxes:						
Automobiles, etc.:						
Automobiles, passenger, auto trailers, and motorcycles.	Manufacturers' sales price.	3 percent	3½ percent	7 percent	do	Do.
Automobile trucks, trailers, buses, road tractors.	do	2 percent	2½ percent	5 percent	do	Do.
Parts and accessories	do	do	do	do	do	Do.
Tires and tubes:						
Inner tubes	Per pound	4 cents	4½ cents	9 cents	do	Do.
Tires	do	2¼ cents	2½ cents	5 cents	do	Do.
Electrical energy	Manufacturers' sales price.	3 percent	3½ percent	No change	do	Do.
Firearms, shells, pistols, and revolvers	do	10 percent	11 percent	do	do	Do.
Gasoline	Per gallon	1 cent	1½ cents	do	do	Do.
Lubricating oils	do	4 cents	4½ cents	do	6 cents	Do.
Matches, wood, fancy	Per 1,000	5 cents	5½ cents	do	No change	Do.
Radio and radio accessories	Manufacturers' sales price.	5 percent	5½ percent	10 percent	do	Do.
Refrigerators, household types	do	do	do	do	do	Do.
Toilet preparations	do	10 percent	11 percent	Repealed; retailers' tax substituted.		
Miscellaneous taxes:						
Admissions:						
General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent.
Cabarets, roof gardens, etc	Taxable amount [3 4]	1½ cents for each 10 cents or fraction.[3]	2 cents for each 10 cents or fraction.[3]	5 percent [4]	do	30 percent, later reduced to 20 percent.[4]
Ticket broker sales in excess of regular price.	Excess charge	10 percent	11 percent	No change	do	20 percent.
Club dues and initiation fees	Amount paid	do [5]	do	do [5]	do	Do.
Leases of safe-deposit boxes	Amount collected	do	do	20 percent	do	No change.
Telephone, telegraph, and radio messages:						
Cable and radio messages:						
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent.
International	do	do	do	do	No change	No change.
Leased wires	do	5 percent	do	do	15 percent	25 percent.
Telegraph messages:						
Domestic	do	do	do	do	do	Do.
International	do	do	do	do	No change	No change.

See footnotes at end of table, p. 10.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during the war*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—			
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944 and still in effect)
Miscellaneous taxes—Continued						
Telephone, telegraph, and radio messages—Con.						
Telephone toll service:						
Charge more than 24 cents and less than 50 cents.	Amount charged	None	None	5 cents for each 50 cents or fraction.	20 percent	25 percent.
Charge more than 50 cents and less than $1.	do	10 cents	No change			
Charge more than $1 and less than $2	do	15 cents	do			
Charge more than $2	do	20 cents	do			
Wire and equipment service	do	5 percent	do	No change	No change	8 percent.
Transportation of oil by pipeline	Amount paid	4 percent	4½ percent	do	do	No change.

[1] Draw-back of $3.75 per gallon and $6 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes contingent on paying special occupational taxes imposed by the Revenue Act of 1942.

[2] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

[3] Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.

[4] Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

[5] Dues of $25 or less and initiation fees of $10 or less exempt.

[6] Dues of $10 or less and initiation fees of $10 or less exempt.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during the war*

Title of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26–50 sheets	1917	½ cent.
Per additional 50 sheets or fraction thereof	1919	Do.
Cigarette tubes, per 50 or fraction thereof	1919	1 cent.
Cigars: Weighing not more than 3 pounds per M (per thousand)[1]	1926	75 cents.
Leaf tobacco, penalty tax on leaf tobacco sold, removed, or shipped by dealers in leaf tobacco in violation of law, per pound.	1919	18 cents.
Tobacco and snuff, per pound [1]	1919	Do.
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.	1919	30 cents.
Stamp taxes:		
Container stamps:		
Per container of less than ½ pint	1934	¼ cent.
Per container, ½ pint or more	1934	1 cent.
Export stamps, distilled spirits intended for export, per package.	In effect Dec. 31, 1913.	10 cents.
DOCUMENTARY, ETC., STAMPS		
Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses.	1934	50 percent.
EXCISE AND MISCELLANEOUS TAXES		
Admissions: Sold by proprietor in excess of established price, of excess price.	1919	50 percent.
Adulterated and processed butter:		
Adulterated butter, per pound	In effect Dec. 31, 1913.	10 cents.
Manufacturers, per year	do	$600.
Retailers, per year	do	$48.
Wholesalers, per year	do	$480.
Processed butter, per pound	do	¼ cent.
Manufacturers, per year	do	$50.
Alaskan railroads, of gross annual income	1914	1 percent.
Bank circulation, etc., taxes:		
Circulation of national bank notes:		
Notes secured by 2 percent bonds	In effect Dec. 31, 1913.	¼ of 1 percent.
Other notes	do	1 percent.
Circulation other than of national banks: [1]		
On average circulation outstanding:		
Entire circulation, each month	In effect Dec. 31, 1913.	1/12 of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax).	do	1/6 of 1 percent.
Circulation paid out	do	10 percent.
Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year.	1937	25 percent.
Canal Zone taxes	1916	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound.	1914	2 cents.
Filled cheese:		
Domestic, per pound	In effect Dec. 31, 1913.	1 cent.
Imported, per pound in addition to import duties	do	8 cents.
Manufacturers, per factory per year	do	$400.
Retail dealers, per year	do	$12.
Wholesale dealers, per year	do	$250.
Firearms (machine guns and short-barrelled firearms): [2]		
Dealers, per year	1934	$200.
Importers or manufacturers, per year	1934	$500.
Pawnbrokers, per year	1934	$300.
Transfer of firearms, per firearm	1934	$200.
Immigration head tax, per person, 16 years or over	1917	$8.

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during the war*—Continued

Title of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
EXCISE AND MISCELLANEOUS TAXES—continued		
Import excise taxes:		
Coal, coke, etc., per 100 pounds [4, 5]	1932	10 cents.
Copper and copper concentrates:		
Articles containing 4 percent or more of copper, by weight.[4]	1932	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value, per pound.[4]	1932	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein.[4]	1932	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon.[4]	1932	½ cent.
Gasoline and other motor fuel, per gallon [6]	1932	2½ cents.
Hempseed, per pound	1938	1.24 cents.
Lubricating oils, per gallon [5]	1932	4 cents.
Lumber, except flooring of maple, birch, and beech, and northern white pine, Norway pine, and western white spruce, per M feet.[6]	1932	$3.[6]
Oils: [7]		
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil) per pound.	1936	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound.[8]	1934	3 cents.
Paraffin and other petroleum wax products, per pound [8]	1932	1 cent.
Perilla seed, per pound	1938	1.38 cents.
Rapeseed, kapok seed, per pound	1936	2 cents.
Sesame seed, per pound	1938	1.18 cents.
Matches: White phosphorous, per 100	In effect Dec. 31, 1913.	2 cents.
Narcotics:		
Marihuana:		
Importers, manufacturers, and compounders, per year	1937	$24.
Persons engaged in laboratory research, per year	1937	$1.
Persons other than practitioners, who deal in, dispense, or give away, per year.	1937	$3.
Practitioners, per year	1937	$1.
Producers, per year	1937	$1.
Transfers of:		
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$1.
To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$100.
Opium:		
Importers, manufacturers, and compounders, per year	1919	$24.
Opium, coca leaves, etc., per ounce	1919	1 cent.
Opium manufactured for smoking purposes, per pound	1914	$300.
Persons engaged in laboratory research, per year	1936	$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.	1914	$1.
Practitioners, per year	1926	$1.
Retail dealers, per year	1928	$3.
Wholesale dealers, per year	1919	$12.
Oils, first domestic processing:		
Coconut, per pound [9]	1934	3 cents.[10]
Palm, except oil used in the manufacture of tin plate, terne-plate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound.[11]	1934	3 cents.
Palm kernel, per pound	1934	3 cents.
Oleomargarine: [12]		
Colored, per pound	In effect Dec. 31, 1913.	10 cents.
Uncolored, per pound	do	¼ cent.
Imported, per pound in addition to import duties	do	15 cents.
Manufacturers, per year	do	$600.
Retailers of colored oleomargarine, per year	do	$48.
Retailers of uncolored oleomargarine, per year	do	$6.
Wholesalers of colored oleomargarine, per year	do	$480.
Wholesalers of uncolored oleomargarine, per year	do	$200.
Tonnage tax, entry of vessels from foreign ports [13]	do	2 cents to $2.

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during the war*—Continued

Title of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
EXCISE AND MISCELLANEOUS TAXES—continued		
Sugar taxes: [14]		
Excise tax on manufacture of sugar in the United States:		
Testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion.
Testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
Import compensating tax:		
All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional, and fraction of a degree in proportion.
All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
All articles composed in chief value of manufactured sugar, per pound of total sugars therein.	1937	Do.

[1] Exports to Territories of the United States for use of members of the Armed Forces exempted until the termination of hostilities by Public Law 14, approved Mar. 23, 1943.

[2] Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par and (3) whenever any bank is insolvent or bankrupt.

[3] Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machine guns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be $25 per year for manufacturers and $1 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more in length, shall be at the rate of $1.

[4] Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

[5] Tax made permanent by eliminating expiration date of July 1, 1945 (Revenue Act, 1941).

[6] The rate was reduced to $1.50 per M feet under the trade agreement with Canada effective Jan. 1, 1936. This rate applies also to imports of lumber from other countries having trade agreements with the United States. Lumber imported from Cuba is taxed at the rate of $1.20 per M feet in accordance with treaty provisions granting products from Cuba a rate 20 percent below that granted products from any other country having a trade agreement with the United States.

[7] Tax does not apply to any article, merchandise, or combination if any coconut oil or derivative thereof produced in Guam or American Samoa is contained therein.

[8] No whale oil (except sperm oil), fish oil, or marine animal oil of any kind may enter tax-free unless such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

[9] Tax collected on processing of coconut oil from the Philippines paid into the Philippine treasury. 1941 act provided that taxes collected with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, held as separate funds and paid to the treasury of Guam or American Samoa.

[10] Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States. (Public Law 711, approved Sept. 16, 1942, suspended the additional 2 cents tax for the period from Sept. 17, 1942, to June 30, 1944, and Public Law 390, approved June 30, 1944, extended suspension of 2 cents additional tax to June 30, 1946.)

[11] Exemption of palm oil used in the manufacture of iron or steel products was provided for by 1942 act.

[12] All oleomargarine taxes except imported repealed by Public Law 459, 81st Cong., 2d sess. Effective July 1, 1950.

[13] Certain vessels are specifically exempt from the tax (sec. 46, U. S. C., secs. 122-126, 130).

[14] Effective date extended from June 30, 1945, to June 30, 1947, by Public Law 345, approved June 20, 1944.

TABLE V.—*Excise taxes which have been repealed or have expired, subsequent to Dec. 31, 1939*

Title of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
LIQUOR TAXES					
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936	10 cents	Eliminated as of July 1, 1940.		
STAMP TAXES					
Passage tickets over $10 sold for passage by vessel to foreign port:					
Costing $10.01 to $30	1917	$1	$1.10		Repealed by Excise Tax Act of 1947.
Costing $30.01 to $60	1917	$3	$3.30		Do.
Over $60	1917	$5	$5.50		Do.
MANUFACTURERS' EXCISE TAXES					
Business and store machines: Cash registers of the type used in registering over-the-counter retail sales, of manufacturers sales price.				10 percent	Exempted by Revenue Act of 1942.
Electric, gas, and oil appliances: Vacuum cleaners, household types, of manufacturers' sales price.				do	Exempted by Revenue Act of 1943.
Electric signs, of manufacturers' sales price				10 percent	Repealed by Revenue Act of 1942.
Mixed flour, per barrel	In effect Dec. 31, 1913	4 cents	No change	No change	Do.
Mixed flour manufacturers, per year	do	$12	do	do	Do.
Optical equipment, of manufacturers' sales price				10 percent	Do.
Refrigerating equipment: Commercial refrigerating equipment, of manufacturers' sales price.				do	Do.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price.[1]				do	Do.
Washing machines of commercial type used in laundries, of manufacturers' sales price.				do	Do.
MISCELLANEOUS TAXES					
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937	1 cent	No change	No change	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine, of sales price at mine	1937	19½ percent	do	do	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale.	1937	do	do	do	Do.
Oleomargarine:					
Colored, per pound	In effect Dec. 31, 1913	10 cents			Repealed by Public Law 459.
Uncolored, per pound	do	¼ cent			Do.
Manufacturers, per year	do	$600			Do.
Retailers of colored oleomargarine, per year	do	$48			Do.
Retailers of uncolored oleomargarine, per year	do	$6			Do.
Wholesalers of colored oleomargarine, per year	do	$480			Do.
Wholesalers of uncolored oleomargarine, per year	do	$200			Do.

Use of automobiles, per year				$5	Repealed by Revenue Act of 1945.
Use of boats (over-all length) per year:					
16 feet but not over 28 feet				$5	
Over 28 feet but not over 50 feet				$10	
Over 50 feet but not over 100 feet				$40	
Over 100 feet but not over 150 feet				$100	
Over 150 feet but not over 200 feet				$150	
Over 200 feet				$200	

[1] Tax not applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code.

TABLE VI.—*Collections from excise taxes—Actual for fiscal years 1940–50, estimates for fiscal years 1951 and 1952*

[In millions of dollars]

Source	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951 estimate [1]	1952 estimate [1]
Unjust enrichment	8.5	9.1	4.4	1.8	0.4	0.2	(2)	0.3					
Liquor taxes:													
Distilled spirits (domestic and imported)	317.6	428.5	574.3	781.7	898.7	1,484.3	1,746.6	1,685.4	1,436.2	1,397.9	1,421.9	1,600.0	1,750.0
Fermented malt liquors	264.6	316.7	366.2	455.6	559.2	638.7	650.8	661.4	697.1	686.4	667.4	659.0	670.0
Rectification tax	11.8	13.5	17.2	18.8	18.9	32.5	41.9	43.5	35.0	33.8	30.1	32.0	37.0
Wines (domestic and imported)	8.1	11.4	24.0	33.6	34.1	47.4	60.8	57.2	61.0	65.8	72.6	76.0	80.0
Special occupational taxes	9.5	11.9	11.1	10.2	11.5	11.4	11.2	13.1	13.5	14.4	14.6	14.0	15.0
Container stamps	10.1	10.1	11.2	10.5	8.5	11.2	13.3	13.3	12.0	11.9	11.8	14.0	16.0
All other	2.4	26.3	43.0	112.8	87.2	84.2	.9	.8	.5	.4	.8	1.0	1.0
Total, liquor taxes	624.1	818.5	1,046.9	1,423.5	1,618.0	2,309.8	2,525.5	2,474.6	2,255.3	2,210.6	2,219.2	2,396.0	2,569.0
Tobacco taxes:													
Cigarettes (small)	533.0	616.7	704.9	835.2	904.0	836.1	1,072.8	1,145.3	1,208.2	1,232.7	1,242.8	1,280.0	1,306.0
Tobacco (chewing and smoking)	54.4	54.9	52.1	47.8	45.3	49.6	42.0	36.5	37.0	35.4	35.1	34.0	34.0
Cigars (large)	12.5	13.0	14.2	23.1	30.2	36.6	41.4	48.3	46.7	45.5	42.1	43.0	43.0
Snuff	6.8	6.9	7.4	7.5	7.7	7.7	7.4	7.1	7.4	7.3	7.4	7.0	7.0
All other	1.4	1.5	2.1	1.6	1.4	2.2	2.0	.6	1.0	.9	1.0	1.0	1.0
Total, tobacco taxes	608.1	693.2	780.8	915.3	988.4	932.1	1,165.5	1,237.8	1,300.3	1,321.9	1,328.5	1,365.0	1,391.0
Stamp taxes	38.7	39.1	41.7	45.2	50.8	65.6	87.7	80.0	79.5	72.8	84.6	107.0	107.0
Manufacturers' excise taxes:													
Gasoline	226.2	343.0	369.6	288.8	271.2	405.6	405.7	433.7	478.6	503.6	526.7	(4)	(4)
Lubricating oils	31.2	38.2	46.4	43.3	52.5	92.9	74.6	82.0	80.9	81.8	77.6	(4)	(4)
Passenger autos and motorcycles	59.4	81.4	77.2	1.4	1.2	2.6	25.9	204.7	271.0	332.8	452.1	(4)	(4)
Automobile trucks, busses, and tractors	7.9	10.7	18.4	4.2	3.2	20.8	37.1	62.1	92.0	136.8	123.6	(4)	(4)
Parts and accessories for automobiles	10.6	13.1	28.1	20.5	31.6	49.4	68.9	99.9	123.0	120.1	88.7	(4)	(4)
Tires and inner tubes	41.6	51.1	56.8	18.3	40.3	75.3	118.1	174.9	159.3	150.9	151.8	(4)	(4)
Electrical energy	42.3	47.0	50.0	48.7	51.2	57.0	59.1	63.0	69.7	79.3	85.7	(4)	(4)
Electric, gas, and oil appliances			17.7	6.9	5.0	12.1	25.5	65.6	87.9	80.9	80.4	(4)	(4)
Luggage			2.8	5.7	4.8							(4)	(4)
Electric light bulbs and tubes			3.1	3.7	5.4	11.0	17.8	23.2	24.9	26.2	20.7	(4)	(4)
Radio receiving sets, phonographs, records, and musical instruments	6.1	6.9	22.4	8.7	5.9	7.7	20.1	82.5	85.4	64.9	56.7	(4)	(4)
Refrigerators, refrigerating apparatus, and air conditioners	10.0	13.3	16.2	6.0	2.4	1.6	9.2	37.3	58.5	77.8	64.3	(4)	(4)
Business and store machines			7.0	6.5	3.8	10.1	15.8	25.2	32.7	33.3	30.0	(4)	(4)
Photographic apparatus			6.0	11.2	11.9	19.3	21.2	36.2	43.9	43.1	39.9	(4)	(4)
Matches		.1	5.2	9.4	8.7	9.4	10.2	8.4	10.6	8.7	8.9	(4)	(4)
Sporting goods		.1	3.5	4.1	2.5	4.2	7.9	17.1	18.8	19.8	19.0	(4)	(4)
Firearms, shells, pistols, and revolvers	3.8	5.6	5.2	1.2	1.1	3.1	5.3	9.4	12.1	[3] 11.2	9.8	(4)	(4)

See footnotes at end of table, p. 16.

TABLE VI.—*Collections from excise taxes—Actual for fiscal years 1940–50, estimates for fiscal years 1951 and 1952*—Continued

[In millions of dollars]

Source	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951 estimate [1]	1952 estimate [1]
Manufacturers' excise taxes—Continued													
Toilet preparations	7.7	6.7	3.6										
All other			29.1										
Total, manufacturers' excise taxes	446.7	617.3	768.3	488.6	502.7	782.1	922.4	1,425.2	1,649.2	[3] 1,771.5	[3] 1,836.1	2,088.0	1,757.0
Retailers' excise taxes:													
Jewelry, etc			41.5	88.4	113.4	184.2	223.3	236.6	217.9	210.7	190.8	204.0	222.0
Furs			19.7	44.2	58.7	79.4	91.7	97.5	79.5	61.9	45.8	56.0	62.0
Toilet preparations			18.9	32.7	44.8	86.6	95.6	95.5	91.9	94.0	95.0	112.0	121.0
Luggage, handbags, wallets, etc					8.3	73.9	81.4	84.6	80.6	82.6	77.5	83.0	92.0
Total, retailers' excise taxes			80.2	165.3	225.2	424.1	492.0	514.2	469.9	449.2	409.1	455.0	497.0
Miscellaneous taxes:													
Telephone, telegraph, radio and cable facilities, leased wires, etc	26.4	27.3	48.2	91.2	141.3	208.0	234.4	252.7	275.3	311.4	312.3	350.0	375.0
Local telephone service			26.8	67.0	90.2	133.6	145.7	164.9	193.5	224.5	247.3	290.0	310.0
Transportation of oil by pipeline	11.5	12.5	13.5	13.7	15.9	16.3	14.8	17.0	18.8	19.3	18.9	24.0	26.0
Transportation of persons			21.4	87.1	153.7	234.2	226.7	244.0	246.3	251.4	228.7	225.0	230.0
Transportation of property				82.6	215.5	221.1	220.1	275.7	317.2	337.0	321.2	380.0	400.0
Admissions, exclusive of cabarets, roof gardens, etc	20.3	68.7	107.6	138.1	178.6	300.6	343.2	392.9	385.1	385.8	371.2	355.0	350.0
Cabarets, roof gardens, etc	1.6	2.3	7.4	16.4	26.7	56.9	72.1	63.3	53.5	48.9	41.5	41.0	39.0
Club dues and initiation fees	6.3	6.6	6.8	6.5	9.2	14.2	18.9	23.3	25.5	27.8	28.7	30.0	32.0
Leases of safe-deposit boxes	2.0	2.2	3.7	6.1	6.6	7.3	7.9	8.6	9.1	9.5	9.6	10.0	10.0
Use of motor vehicles and boats			72.9	146.7	134.7	129.0	116.1						
Coconut and other vegetable oils, processed	5.7	5.2	7.2	1.9	7.2	6.2	6.3	17.2	25.7	17.5	15.9	16.0	18.0
Oleomargarine, etc	2.0	2.1	2.2	2.6	4.1	5.5	4.9	5.9	9.8	17.6	29.3	(5)	(5)
Sugar tax	68.1	74.8	68.2	53.6	68.8	73.3	56.7	59.2	71.2	76.2	71.2	81.0	80.0
Coin-operated amusement and gaming devices			6.5	10.5	18.5	19.1	17.1	20.4	19.3	21.1	20.2	21.0	25.0
Bowling alleys and billiard and pool tables			1.7	1.9	2.2	4.2	4.0	4.5	4.1	3.8	3.6	4.0	4.0
All other, including repealed taxes	5.4	11.1	11.4	30.4	3.2	1.5	1.9	3.2	3.1	7.2	1.6	2.0	2.0
Total, miscellaneous taxes	149.3	212.8	405.4	756.1	1,076.2	1,430.9	1,490.9	1,552.8	1,657.5	1,758.9	1,721.2	1,829.0	1,901.0
Total, excise taxes	1,875.4	2,390.0	3,127.7	3,795.5	4,461.9	5,944.8	6,684.1	7,284.9	7,411.7	[3] 7,585.0	[3] 7,598.7	8,240.0	8,222.0

[1] Estimates contained in the Budget of the U. S. Government for the fiscal year 1952.
[2] Less than $50,000.
[3] Includes collections from tax on firearms, shells and cartridges which in the 1951 and 1952 Budget are excluded from excise taxes and included with miscellaneous receipts.
[4] No detail shown in the budget for manufacturers' excise tax group.
[5] Included in "All other, including repealed."

NOTE.—On basis of collections. Figures are rounded and do not necessarily add to totals.

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